

4 Iowa, and in The Wilton Advocate, a newspaper published at Wilton
5 Junction, Iowa, without expense to the state.

Approved April 10, 1953.

I hereby certify that the foregoing Act, Senate File 109, was published in The Muscatine Journal and News Tribune, Muscatine, Iowa, April 18, 1953, and in The Wilton Advocate, Wilton Junction, Iowa, June 11, 1953.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 204 INCOME TAX RATES

H. F. 91

AN ACT to amend section four hundred twenty-two point five (422.5), section four hundred twenty-two point twelve (422.12), and section four hundred twenty-two point thirteen (422.13), Code 1950, relating to the rate of tax imposed on income and providing for deductions from the computed tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point five (422.5),
2 Code 1950, is amended by striking subsections one (1), two (2), three
3 (3), four (4) and five (5), and inserting in lieu thereof the following:
4 "1. On the first one thousand dollars of taxable income, or any part
5 thereof, three-fourths ($\frac{3}{4}$) of one (1) percent.
6 2. On the second thousand dollars of taxable income, or any part
7 thereof, one and one-half ($1\frac{1}{2}$) percent.
8 3. On the third thousand dollars of taxable income, or any part
9 thereof, two and one-fourth ($2\frac{1}{4}$) percent.
10 4. On the fourth thousand dollars of taxable income, or any part
11 thereof, three (3) percent.
12 5. On the fifth thousand dollars of taxable income, or any part
13 thereof, three and three-fourths ($3\frac{3}{4}$) percent, and on all taxable
14 income in excess of five thousand dollars, three and three-fourths
15 ($3\frac{3}{4}$) percent."

1 SEC. 2. Section four hundred twenty-two point twelve (422.12),
2 Code 1950, is hereby amended by striking subsections one (1), two
3 (2), three (3) and four (4) thereof and inserting in lieu thereof the
4 following:
5 "1. For a single individual, fifteen dollars.
6 2. For husband and wife or head of a family, thirty dollars.
7 3. For each child under the age of twenty-one years who is actually
8 supported by and dependent upon the taxpayer for his support, an
9 additional seven dollars fifty cents.
10 4. For each actual dependent other than as specified in subsection
11 3 of this section, the taxpayer may deduct the sum of seven dollars
12 fifty cents; or in lieu thereof in the case of a father, mother, or grand-
13 parent dependent upon the taxpayer, the taxpayer in computing the
14 net income may make deduction therefrom of four hundred fifty dol-
15 lars for such dependent.
16 *If the status of a taxpayer, insofar as it affects the personal ex-

*See chapter 205 for substitute for this paragraph.

17 exemption or credit for dependents, changes during the taxable year,
18 the personal exemption and credit shall be apportioned under rules
19 and regulations prescribed by the commission.”.

1 SEC. 3. Amend section four hundred twenty-two point thirteen
2 (422.13), Code 1950, by striking subsections one (1) and two (2)
3 thereof, and inserting in lieu thereof the following:

4 “1. Every individual having a net income for the tax year from
5 sources taxable under this division, of \$1500.00 or over, if single, or
6 if married and not living with husband or wife; or having a net in-
7 come for the tax year of \$2350.00 or over, if married and living with
8 husband or wife, shall make and sign a return, stating specifically
9 the items of gross income and the deductions and exemptions allowed
10 by this division.

11 2. If husband and wife living together have an aggregate net in-
12 come of \$2,000.00 or over, each shall make such a return, unless the
13 income of each is included in a single joint return.”.

Approved May 21, 1953.

CHAPTER 205

INCOME TAX DEDUCTIONS

H. F. 161

AN ACT to amend section four hundred twenty-two point twelve (422.12), Code 1950, relating to deductions from computed individual income tax as to the marital condition and dependencies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point twelve
2 (422.12), Code 1950, is hereby amended by striking from lines nineteen
3 (19), twenty (20), twenty-one (21), twenty-two (22), twenty-three
4 (23), and twenty-four (24) the following: “If the status of a tax-
5 payer, insofar as it affects the personal exemption or credit for de-
6 pendents, changes during the taxable year, the personal exemption and
7 credit shall be apportioned under rules and regulations prescribed by
8 the commission.”, and inserting in lieu thereof the following:

9 “For the purpose of this section the determination of whether an
10 individual is married shall be made as of the close of his taxable year
11 unless his spouse dies during his taxable year, in which case such
12 determination shall be made as to the date of such death. An individual
13 legally separated from his spouse under a decree of divorce or under
14 separate maintenance shall not be considered as married.

15 “As used in this chapter the term ‘dependent’ means any of the fol-
16 lowing persons over half of whose support, for the calendar year in
17 which the taxable year of the taxpayer begins, was received from the
18 taxpayer:

- 19 a. a son or daughter of the taxpayer, or a descendant of either,
- 20 b. a stepson or stepdaughter of the taxpayer,
- 21 c. a brother, sister, stepbrother, or stepsister of the taxpayer,
- 22 d. the father or mother of the taxpayer, or an ancestor of either,
- 23 e. a stepfather or stepmother of the taxpayer,